

regardless of how often such commodities may be sold or resold within this State.

Section 449O: Any syrups in possession of retail dealers of soft drinks to be used in the making, mixing, or compounding of all soft drinks at soda fountains, the containers of which shall not be stamped as herein required, and any and all bottled drinks as herein defined, which shall not be stamped or which shall not have the Soft Drinks License Tax Crowns showing tax paid attached, which article shall have been manufactured or which have been within this State for a period of twenty-four (24) hours or longer in possession of any manufacturer, wholesaler, distributor, jobber, or retailer, or which shall have been sold within this State, are hereby declared to be contraband goods, and the same may be seized by the Commissioner of Revenue, his employees, and/or by any peace officer of the State of North Carolina without a warrant, who shall deliver same to the sheriff of the county for safekeeping for ten days. At the expiration of said time said sheriff shall deliver same to the Commissioner of Revenue for sale at public auction to the highest bidder, after advertising for fifteen (15) days by posting a notice at the court house door in Wake County, and in three other public places, and by inserting a notice once a week for two weeks in a paper of general circulation in Raleigh, North Carolina, but before delivering any of said goods so seized and sold the purchaser shall be required to affix the proper amount of stamps to the individual package as herein provided. The proceeds of sale for any goods sold hereunder shall be turned over by the Commissioner of Revenue to the State Treasurer, as other funds collected by said Commissioner: Provided, that the cost of confiscation and sale shall be paid out of the proceeds derived from such sale before making remittance to the State Treasurer: Provided, that any person, firm, or corporation from whom any of the merchandise herein enumerated shall be taken shall, if he so desires, have the right of instituting proper legal proceedings within said twenty-five (25) days for the adjudication of his rights: Provided further, that the period of twenty-four (24) hours allowed for affixing said stamps or crowns shall not apply to any person, firm, or corporation who, within said time limit, shall offer for sale, either at wholesale or retail, any of the goods, wares, or merchandise herein enumerated, and all such goods, wares, and merchandise when offered for sale, either at wholesale or retail, without the stamps or crowns having been first affixed, shall be subject to confiscation as hereinabove provided: Provided further, that any vehicle, not a common carrier, which may be used in transporting, for the purpose of sale, any unstamped articles as hereinbefore enumerated, shall likewise be subject to confiscation and sale in the same manner as above provided for unstamped goods, wares, or merchandise.

Section 449P: In all cases of seizure of any goods, wares, or merchandise or other property hereafter made as being subject to forfeiture under the provisions of this act, the officer or person making the seizure shall proceed as follows:

Section 449Q: He shall cause a list containing a particular description of the goods, wares, merchandise, or other property seized to be prepared in triplicate and an appraisement thereof to be made by three sworn appraisers to be selected by him, who shall be lawful citizens of the State of North Carolina residing within the county where the seizure was made; said list and appraisement shall be properly attested by said officer and the said